



State Accounting Office
of Georgia
Fiscal Leadership for Georgia

Program Based Budgeting

*Budget Refresher and
New BCR Monitoring Report
January 2010*



Agenda



- ▶ Overview
 - Prior Year Accomplishments
 - Current Year Initiatives
- ▶ Budget and PeopleSoft Refresher
 - Translate Appropriations Bill to PeopleSoft
 - Budget terminology
 - Understand trees and their structures
 - Understanding PeopleSoft Budget Ledgers
 - ✓ ORG, DeptSum, Revest, Allot, Program
- ▶ Understand New BCR Query
- ▶ Understand Reconciliation Process

Prior Year Accomplishments



State Accounting Office
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► FY 2009

- Completed project to implement Budget Reference
 - ✓ Project completed as of June 2009 and implemented for all transactions with budget date of July 1, 2009 or later.
- New Fund Balance Form for statewide reporting (CAFR and BCR) – includes management analysis of fund balance by fund source within program
 - ✓ Project completed.
 - ✓ Form delivered to all budget fund state agencies in June 2009.
 - ✓ Classroom training for new form delivered August 5, 11, and 13 with Q&A follow-up dates later in August.

Current and Future Initiatives



State Accounting Office
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▶ FY 2010

- New policy and training for Program Based Budgeting
- New reporting for budgetary compliance including fund balance and prior period adjustments
- Controlling budgets within Program ledger in KK
- Combination Edits for Fund Balance entries
 - ✓ Program and funding source required for all journal lines impacting fund balance (account 3xxxxx).

▶ FY 2011

- Resolution of governance issues (started in FY2010)
 - ✓ Funding source codes and trees being agency defined.

Appropriations Bill Translated in PeopleSoft HB 990 (FY09)



Program – Maps to
KK_Program Tree
Program level (00)

Environmental Protection

Continuation Budget

The purpose of this appropriation is to help provide Georgia's citizens with clean air, clean water, healthy lives and productive land by assuring compliance with environmental laws and by assisting others to do their part for a better environment.

TOTAL STATE FUNDS	\$30,969,784	\$30,969,784	\$30,969,784	\$30,969,784
State General Funds	\$30,969,784	\$30,969,784	\$30,969,784	\$30,969,784
TOTAL FEDERAL FUNDS	\$3,363,161	\$3,363,161	\$3,363,161	\$3,363,161
Federal Funds Not Itemized	\$3,363,161	\$3,363,161	\$3,363,161	\$3,363,161
TOTAL AGENCY FUNDS	\$6,797,557	\$6,797,557	\$6,797,557	\$6,797,557
Sales and Services	\$6,797,557	\$6,797,557	\$6,797,557	\$6,797,557
Sales and Services Not Itemized	\$6,797,557	\$6,797,557	\$6,797,557	\$6,797,557
TOTAL PUBLIC FUNDS	\$41,130,502	\$41,130,502	\$41,130,502	\$41,130,502

266.1 Transfer funds to the Departmental Administration program to reflect legal expenses in the appropriate program.

State General Funds	(\$516,505)	(\$516,505)	(\$516,505)	(\$516,505)
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266.100 Environmental Protection

Appropriation (HB 989)

The purpose of this appropriation is to help provide Georgia's citizens with clean air, clean water, healthy lives and productive land by assuring compliance with environmental laws and by assisting others to do their part for a better environment.

TOTAL STATE FUNDS	\$30,453,279	\$30,453,279	\$30,453,279	\$30,453,279
State General Funds	\$30,453,279	\$30,453,279	\$30,453,279	\$30,453,279
TOTAL FEDERAL FUNDS	\$3,363,161	\$3,363,161	\$3,363,161	\$3,363,161
Federal Funds Not Itemized	\$3,363,161	\$3,363,161	\$3,363,161	\$3,363,161
TOTAL AGENCY FUNDS	\$6,797,557	\$6,797,557	\$6,797,557	\$6,797,557
Sales and Services	\$6,797,557	\$6,797,557	\$6,797,557	\$6,797,557
Sales and Services Not Itemized	\$6,797,557	\$6,797,557	\$6,797,557	\$6,797,557
TOTAL PUBLIC FUNDS	\$40,613,997	\$40,613,997	\$40,613,997	\$40,613,997

Fund Sources –
Maps to
BCM_FUND_S
RC tree
FS_TYPE level
ST2, FED2,
OTH2

Agency and
Other Funds
are shown
separately in
the Bill, but are
mapped to
Other (OTH2) at
the FS_TYPE
level



Budget Terminology

- ✓ Chartfields
- ✓ Budget Terminology
- ✓ Tree Definitions

State of Georgia Chartfields



- ▶ Statewide chartfields are common (shared) across all agencies
- ▶ Agency chartfields are unique to each agency and are not shared
- ▶ The chartfield owner is responsible for requesting maintenance (additions) to trees in PeopleSoft. SAO personnel staff perform all tree maintenance.

Chartfield	Owner
Statewide Chartfields	
Account	SAO
Fund	SAO
Program	OPB
Agency Defined Chartfields	
Department	Agency
Funding Source	Agency
Project	Agency

Budget Terminology



Term	Definition
Commitment Control =Budget =KK	The Budget module in PeopleSoft is known as the Commitment Control module. The abbreviation for Commitment Control is KK because CC was already taken by another module.
BUDJRN LX	A custom process used to create multiple budget ledger entries from a single source to keep agency controlled ledgers in balance for budget entries.
Tree	A tree in PeopleSoft is the vehicle for establishing hierarchal relationships within a chartfield. For example, when setting up Funding Sources of 28101 and 26101 a tree is used to show that both of these values summarize to FED2. Then a budget can be created as FED2 to budget both 28101 and 26101. Trees can be used for any chartfield. (Account, Project, Funding Source, etc.)

Tree Definitions



Tree Term	Definition
KK trees	KK_Account, KK_Fund, KK_Program are trees for shared chartfields.
BCM trees	BCM_ORG (department), BCM_PROJECT and BCM_FUND_SRC trees are the BCM trees. These trees are for agency controlled chartfields. Each agency in PeopleSoft has the ability to structure these trees to meet the agency needs. (BCM_FUND_SRC has some restrictions).
RPT trees	RPT trees are for reporting only and are optional. Some agencies have RPT_ORG or RPT_PROJECT trees to use because their BCM tree for that chartfield was not complex enough to handle their unique reporting needs.
BCM_FUND_SRC tree	The BCM_FUND_SRC tree is the tree for the funding source chartfield. The 2nd and 3rd levels (FS_CAT and FS_TYPE) are controlled by SAO and standardized across agencies. The 4th and optional 5th levels (BD_ORG and BD_DETAIL) are populated based on agency requests subject to SAO review for compliance with the Statewide Accounting Manual.

Tree Level	Definition
FS_CAT	2nd level of the BCM_FUND_SRC tree.
FS_TYPE	3rd level of the BCM_FUND_SRC tree, detail level of Appropriations Act.
BD_APPROP	2nd level of the BCM_ORG tree. This used to be the level detail for the Appropriations Act before 2007.
BD_ORG	3rd level of the BCM_ORG tree, 2nd level of the BCM_PROJECT tree and 4th level of the BCM_FUND_SRC tree. This is the level at which an agency loads a REVEST budget in PeopleSoft.
BD_DETAIL	Optional level below BD_ORG when more detailed values are needed for transactions.

PeopleSoft Trees

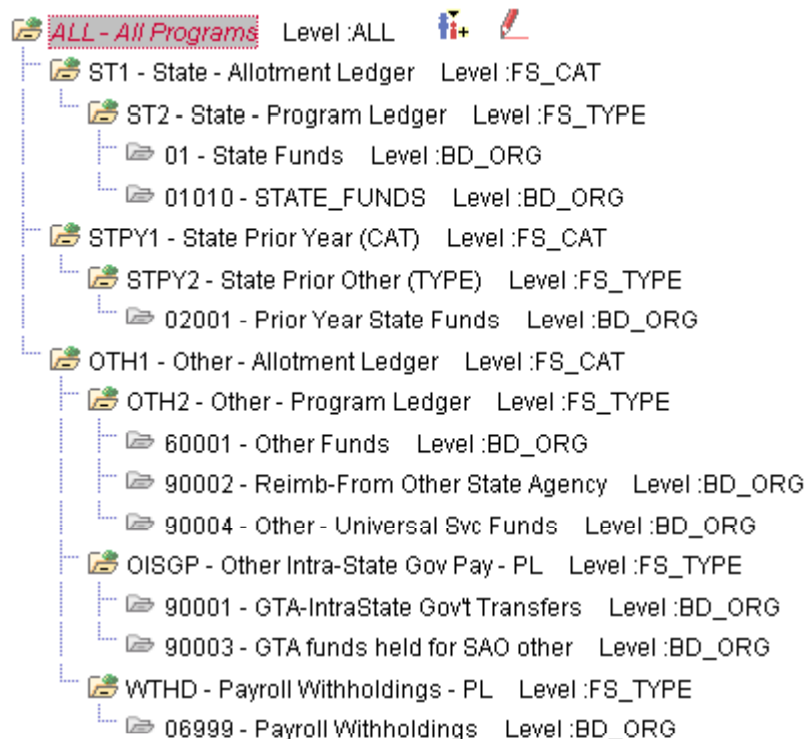


- ▶ Tree Name
BCM_FUND_SRC
- ▶ Tree Levels
 - ALL (root)
 - ✓ FS_CAT (trunk)
 - ✓ FS_TYPE (branch)
 - ✓ BD_ORG (leaf)
- ▶ Ledgers/Levels
 - BD_ORG = REVEST
 - FS_TYPE = PROGRAM
 - FS_CAT = ALLOT
 - ALL = ORG

Tree Name: BCM_FUND_SRC 407 BCM_FUND_SRC 051106

[Save As](#) [Close](#) [Tree Definition](#) [Display Options](#) [Print Format](#)

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PeopleSoft Budget Ledgers

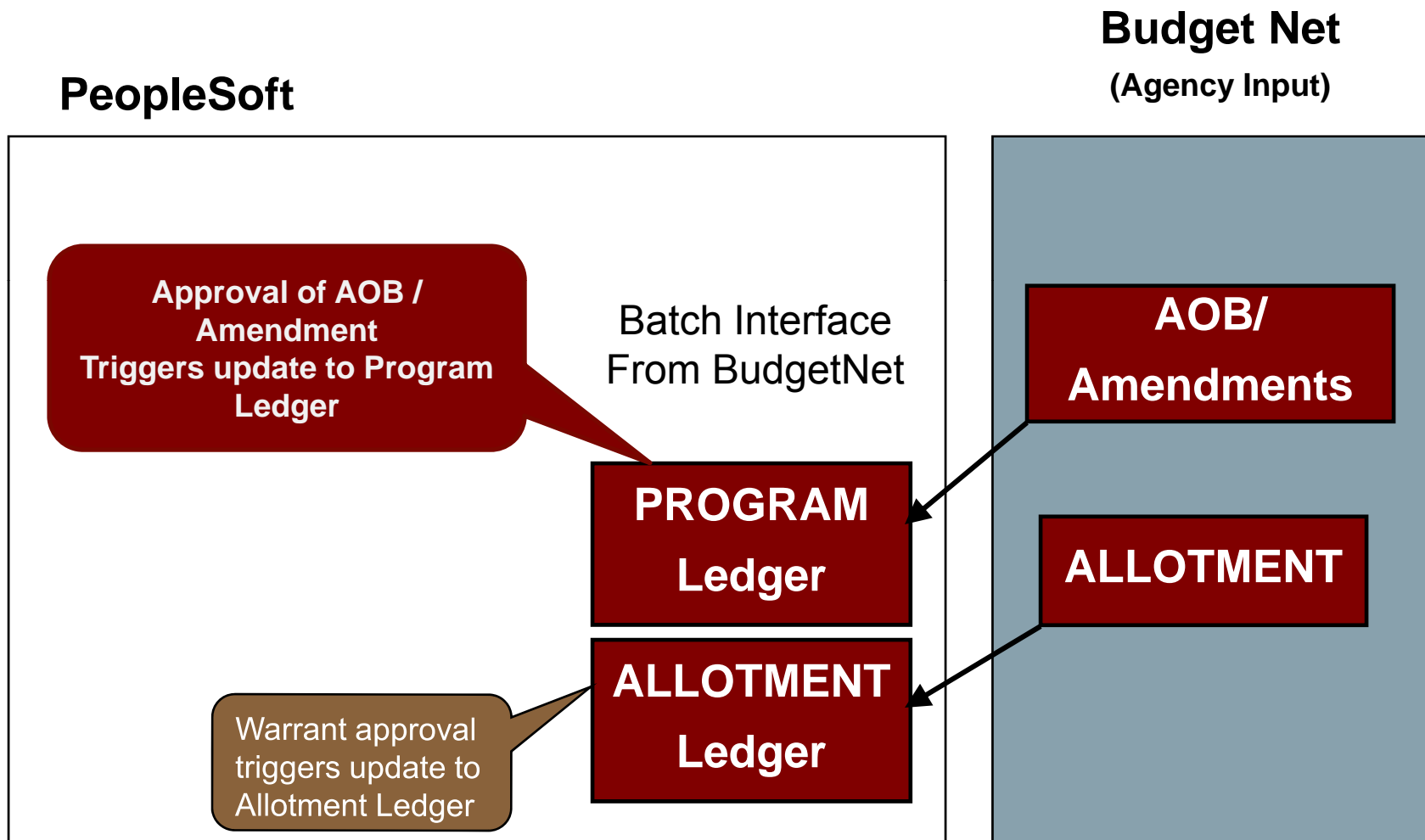


Understanding KK Ledgers



Ledger Group (type)	Control Source	Control Field	Ledgers	Notes
Program (expense)	BudgetNet	Program	BD, EN, EX	The funding source comes from the level FS_TYPE of the BCM_FUND_SRC tree. The program is at the summary "00" level. Similar to Allot but with a different BD source (Appropriation and Amendments) and a lower level of funding source.
Allot (expense)	BudgetNet – after OPB approves allotments	Funding Source	BD, EN, EX	The funding source comes from the level FS_CAT of the BCM_FUND_SRC tree. The program is at the summary "00" level. Similar to Program but with a different BD source (Allotments) and a lower level of funding source.
Org (expense)	BUDJRN LX	Fund	BD, EN, EX	The Org ledger includes budget, encumbrances, and expenses at the sub-program level, but does not have specific fund sources. Contains transactions only for the defined fund types.
Deptsum (expense)	BUDJRN LX	Fund	BD, EN, EX	The Deptsum ledger is a summary of the Org ledger without account, project or funding source. Class is at the same level as Org but Department is one level higher.
Revest (revenue)	BUDJRN LX	Fund	BD, RC, CO	The Revest ledger represents the funding source side of the agency budget loaded at the subprogram level. Department, project and class chartfields are used. Account is at the ALL revenue account level (BD_ACCTTYP). Contains Budget, Recognized and Collected.
Detail (expense)	Budget Checking	ALL	EN, EX	The Detail ledger contains ALL transactions made by the agency. Filter on budget year and fiscal year. Any expenses shown in the Detail ledger group and not in the another ledger group (ex. Org, Program, Allot) indicate activity not budgeted for that ledger group based on the controlling chartfield. Does not contain budget information, only expenses.

BudgetNet KK Ledgers



BudgetNet KK Ledgers



PROGRAM Ledger

Chartfield	How Populated	Budgetary Control
<ul style="list-style-type: none"> ✓ Program (00) ✓ Fund Source (FS_TYPE) ST2, FED2 	<ul style="list-style-type: none"> ✓ BudgetNet ✓ Encumbrance, Expense Transactions 	<ul style="list-style-type: none"> ✓ Track w/Budget ✓ Pilot Agencies Control as of January 2010

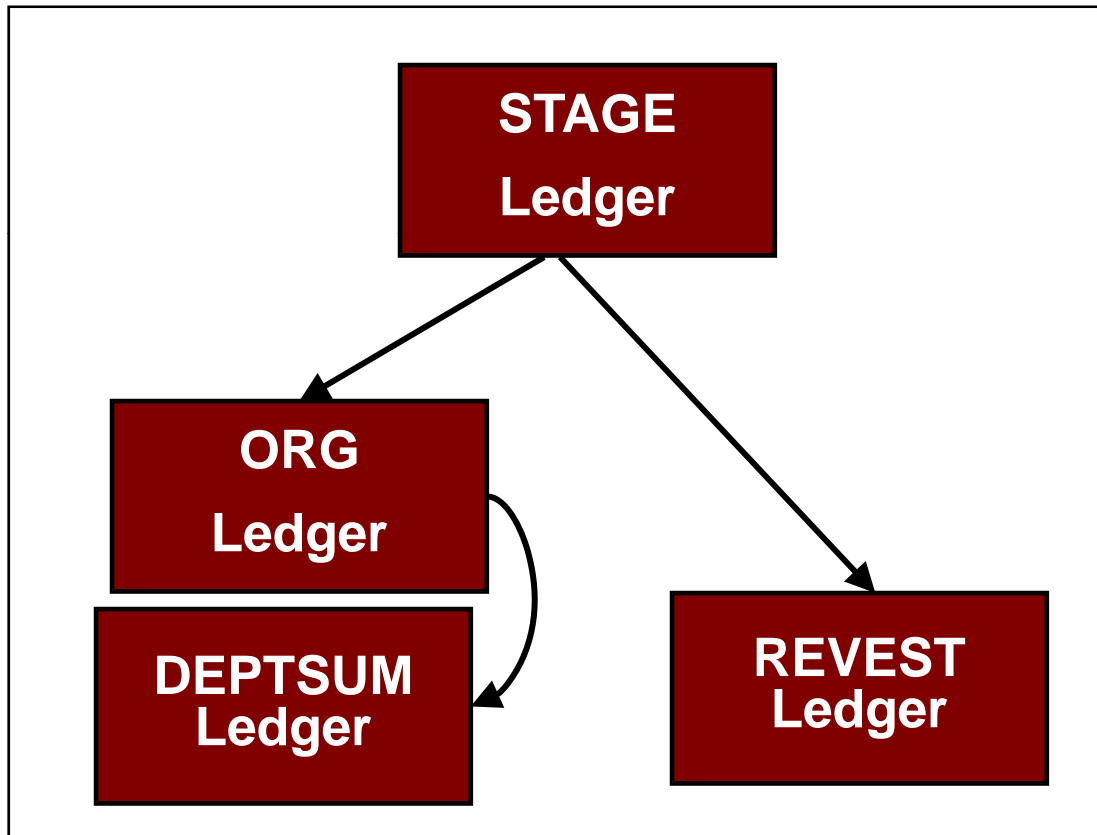
ALLOTMENT Ledger

Chartfield	How Populated	Budgetary Control
<ul style="list-style-type: none"> ✓ Program (00) ✓ Fund Source (FS_CAT) ST1, FED1 	<ul style="list-style-type: none"> ✓ BudgetNet ✓ Encumbrance, Expense Transactions 	<ul style="list-style-type: none"> ✓ Track Federal and Other Funds ✓ Track w/Budget State Funds ✓ Control State Funds Agencies on Streamlined Banking

Agency KK Ledgers



PeopleSoft (Agency Input)



Budget Net

Stage, Org, Deptsum and Revest ledgers are not represented in or controlled by BudgetNet

Agency KK Ledgers



ORG Ledger (Child)		
Chartfield	How Populated	Budgetary Control
<ul style="list-style-type: none">✓ Account✓ Fund Code✓ Department (BD_ORG)✓ Program (Sub)✓ Class✓ Project (BD_ORG)✓ Funding Source (ALL)	<ul style="list-style-type: none">✓ (BUDJRNLX Process)✓ Encumbrance, Expense Transactions	<ul style="list-style-type: none">✓ Track w/Budget

Agency KK Ledgers



DEPTSUM Ledger (Parent)

Chartfield	How Populated	Budgetary Control
<ul style="list-style-type: none">✓ Fund Code✓ Department (BD_APPROP)✓ Program (00)✓ Class	<ul style="list-style-type: none">✓ (BUDJRNLX Process)✓ Encumbrance, Expense Transactions	<ul style="list-style-type: none">✓ Control

Agency KK Ledgers



REVEST Ledger		
Chartfield	How Populated	Budgetary Control
<ul style="list-style-type: none"> ✓ Account ✓ Fund Code ✓ Department (BD_ORG) ✓ Program (Sub) ✓ Project (BD_ORG) ✓ Funding Source (BD_ORG) 	<ul style="list-style-type: none"> ✓ (BUDJRNLX Process) ✓ Budget Check Revenue Transactions 	<ul style="list-style-type: none"> ✓ Track w/Budget

BudgetNet to PeopleSoft Reconciliation



_BD Ledgers	Funding Source	Program
PROGRAM	FS_TYPE	PROGRAM
DEPTSUM		PROGRAM
ORG	ALL	SUBPROGRAM
REVEST	BD_ORG	SUBPROGRAM

We would like to reconcile the ledgers PROGRAM_BD and DEPTSUM_BD but that can only be done at the PROGRAM level and would exclude reconciling Funding Source. Since DEPTSUM = ORG and ORG = REVEST (BUDJRN LX keeps these 3 in sync), if we reconcile PROGRAM to REVEST, we can then prove that DEPTSUM = PROGRAM. Because we have trees, we can rollup the BD_ORG level values on REVEST to the FS_TYPE level on PROGRAM. We can do the same for SUBPROGRAM to PROGRAM. Then we have apples to apples for our reconciliation.

Revest to Program Report



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State Of Georgia
Education, Dept of
Revest Ledger to Program Ledger
Balancing Report

Report ID: BD4140410
Print Date: 11/24/2009
Page: 1
PS ID: BDS4010X

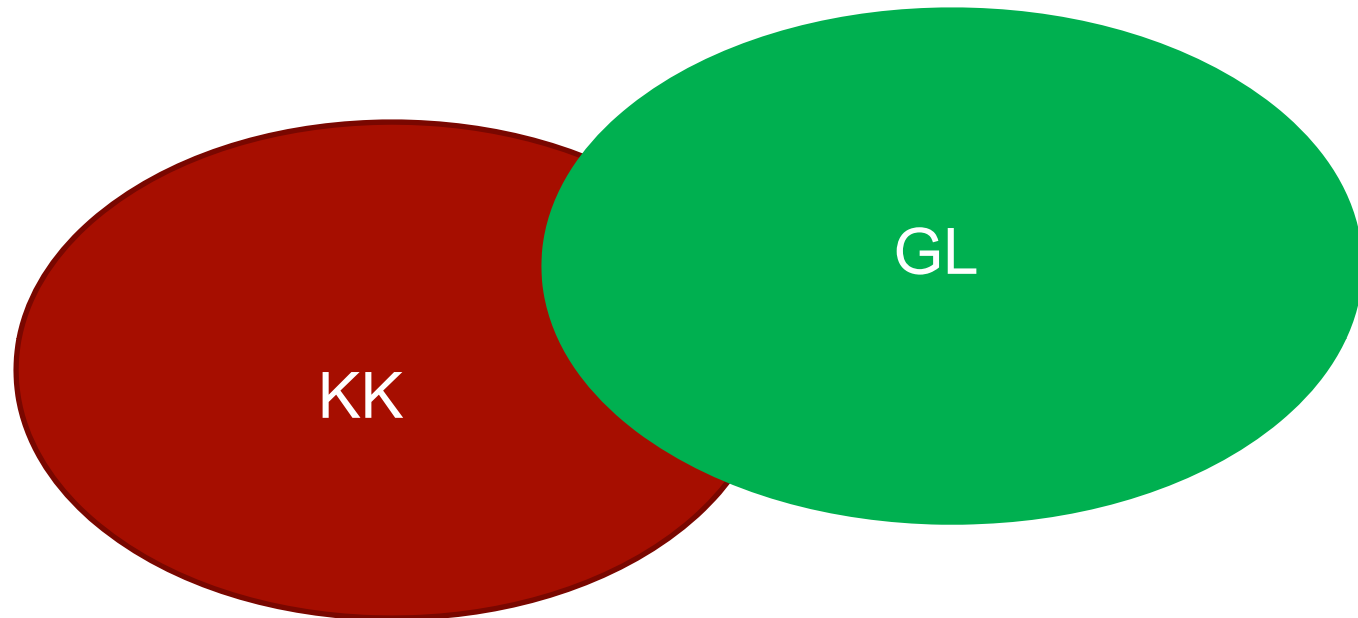
Funding Source	Revest Ledger Summarized Budget Amount	Program Ledger Budget Amount	Variance
FED2 Fed -not spec identified PL	124,318.00	126,577.00	2,259.00-
OTH2 Other - Program Ledger	3,090,000.00	3,540,002.00	450,002.00-
ST2 State - Program Ledger	8,757,124.00	8,757,124.00	0.00

Funding Source Total:	11,971,442.00	12,423,703.00	452,261.00-

Section: Pg 1 of 35

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Why KK and GL differ?



Some things are different on purpose and
some things are the same

What's in KK and GL?



- ▶ Most expense and revenue transactions are in KK.
 - ✓ AP goes to KK activity log
 - ✓ AR goes to KK activity log (REVEST and DETAIL only)
 - ✓ PO goes to KK activity log (PO never goes to any GL ledger)
 - ✓ GL manual and LD journals go to KK

- ▶ Everything is in GL except Encumbrances.
 - ✓ AP generates journals to GL Ledgers
 - ✓ AR generates journals to GL Ledgers
 - ✓ AM generates journals to GL Ledgers (but not to KK)
 - ✓ GL manual journals generate to GL Ledgers
 - ✓ LD journals generate to GL Ledgers

BudgetNet KK Ledgers



Ledger Group	In	Out
PROGRAM (controlled by Program)	<ul style="list-style-type: none"> •Programs 0000000 to 9999999 •All Expense Accounts •All Funds 	<ul style="list-style-type: none"> •Programs NONE01 or blank •Revenue and Balance Sheet Accounts
ALLOT (controlled by Funding Source)	<ul style="list-style-type: none"> •Funding Sources Track w/Budget (BSIT1, CMOF1, GEF1, KRSR1, LOTT1, NHPF1, SMF1, ST1, TOB1) •Control ST1 for Streamlined Banking •All Expense Accounts •All Funds •All Programs 	<ul style="list-style-type: none"> •Revenue and Balance Sheet Accounts •All other Funding Sources Track (FED1, OTH1, STPY1, etc.)

Agency KK Ledgers



Ledger Group	In	Out
REVEST (controlled by Fund)	<ul style="list-style-type: none"> •All Programs •Revenue Accounts •Funds in definition (Agy Specific) ex. 10100, 30421 	<ul style="list-style-type: none"> •Funds not in definition(Agy Specific) ex. 10200, 30424 •Expense and Balance Sheet Accounts
ORG, DEPTSUM (controlled by Fund)	<ul style="list-style-type: none"> •All Programs •Expense Accounts •Funds in definition (Agy Specific) ex. 10100, 30421 	<ul style="list-style-type: none"> •Funds not in definition(Agy Specific) ex. 10200, 30424 •Revenue and Balance Sheet Accounts

Why KK and GL differ?



- Transactions to expense accounts for controlled funds will end up in both KK and GL on ORG_EX and ACTUALS ledgers
- Transactions to expense accounts for numeric programs (other than NONE01) will end up in both KK and GL on ORG_EX, PROGRAM_EX and ACTUALS ledgers
- Transactions to expense accounts for program NONE01 will end up in both KK and GL on ORG_EX and ACTUALS

- Transactions to expense accounts for non-controlled funds and program NONE01 will end up in only in GL on the ACTUALS ledger. (Numeric programs will end up hitting the PROGRAM_EX ledger in KK)

- Transactions to PO will end up only in KK on _EN ledgers only

Trial Balance



CLASS TOTALS -----	Beginning Balance w/o Encumbrance	Transactions Debit	Transactions Credit	Ending Balance w/o Encumbrance	Encumbrance Balance	Ending Balance w/ Encumbrance
Personal Services						
300	0.00	13,809,936.94	528,656.11	13,281,280.83	0.00	13,281,280.83
Regular Operating Expenses						
301	0.00	3,047,943.78	504,337.14	2,543,606.64	314,117.29	2,857,723.93
Motor Vehicle Purchases						
303	0.00	0.00	0.00	0.00	260,036.00	260,036.00
Equipment						
304	0.00	35,411.57	0.00	35,411.57	143.96	35,555.53
Computer Charges						
305	0.00	343,337.91	433,160.98	89,823.07-	447,528.60	357,705.53
Real Estate Rentals						
306	0.00	598,640.88	0.00	598,640.88	0.00	598,640.88
Telecommunications						
307	0.00	364,857.44	4,142.31	360,715.13	0.00	360,715.13
Capital Outlay						
309	0.00	849,144.66	872,259.67	23,115.01-	27,252.76	4,137.75
Contracts						
312	0.00	1,256,792.79	19,616.83	1,237,175.96	38,378.40	1,275,554.36
Pay - Veterinary Labs						
454	0.00	1,400,248.00	0.00	1,400,248.00	0.00	1,400,248.00
Poultry Vet Diagnostic Labs						
455	0.00	2,392,550.00	1,065,038.00	1,327,512.00	0.00	1,327,512.00
Veterinary Fees						
456	0.00	59,408.25	100.00	59,308.25	0.00	59,308.25
Indemnities						
457	0.00	50.00	0.00	50.00	0.00	50.00
Advertising Contract						
458	0.00	97,916.65	0.00	97,916.65	0.00	97,916.65
TOTAL EXPENDITURES						
Total	0.00	24,256,238.87	3,427,311.04	20,828,927.83	1,087,457.01	21,916,384.84

PBCR



Funding Source	Original AOB	Adjusted AOB	Outstanding Encumbrances	Expenses	YTD Obligations
ST2 State - Program Ledger	3,331,395.00	3,331,395.00	0.00	1,327,512.00	1,327,512.00
Total Funds	3,331,395.00	3,331,395.00	0.00	1,327,512.00	1,327,512.00

*** End Of Report ***

Since the PBCR doesn't have Grand Totals, the YTD Obligations from each program was entered into Excel.

KK to GL Recon



Program NONE01 and Prior Budget Year transactions are part of the Trial Balance but are not part of the PBCR

Program	Total Obligations
0740100	2,542,341.05
0740200	1,400,248.00
0740300	12,397,023.53
0740400	4,264,625.20
0740500	1,327,512.00
PBCR	21,931,749.78
Trial Balance	21,916,384.84
Diff	(15,364.94)

Source	Amount
NONE01	4,137.75
PY (prior budget year)	(19,502.69)
Total	(15,364.94)

KK to GL Recon



Program	Total YTD Expenses
08500200	10,582,156.80
08500300	40,075.97
08500400	759,987.14
08500500	621,145.30
GLxxx045C	12,003,365.21
Trial Balance	14,602,237.91
Diff	2,598,872.70

Fund 10200 and Prior Budget Year transactions are part of the Trial Balance but are not part of the 045C

Source	Amount
PY (prior budget year)	882,237.07
Fund 10200	1,716,635.63
Total	2,598,872.70

0GL076 Query (GG)



Pivot Tables

Bud Ref	
---------	--

Sum of Amount	Total
Total	882,237.07

Prior Year

Bud Ref	2010
---------	------

Sum of Amount	
Fund	Total
10200	1,716,635.63
Grand Total	1,716,635.63

Fund 10200

Why is ENC on the Trial Balance?



Encumbrances from PO do not go to any GL Ledgers anymore. So how can the Trial Balance include a column for ENC?

The Trial Balance gets most of its data from the ACTUALS ledger and journal lines in GL. The Beginning and Ending balances are from the ledger and the transactions (debit/credit) information comes from journal lines.

The Encumbrance balance information comes from the KK module. Every night during batch, a process (GLS9013X) runs and a custom table (DX_ENC) is built. This table is referenced by the Trial Balance process (GLS4042X) to report the ENC column.



New BCR Report



New BCR_Summary_Query



Query Name: OBD031_PBCR_QUERY

Description: Program Budget Comparison Query

Output: Requires download to Excel

Report: Result of Excel Pivot table feature

Prompt Input:

Unit:	<input type="text" value="49900"/>
Year:	<input type="text" value="2010"/>
Budget Period:	<input type="text" value="2010"/>
Range From Accounting Period:	<input type="text" value="1"/>
Range To Accounting Period:	<input type="text" value="4"/>
<input type="button" value="View Results"/>	

Sample Results:

Business Unit	(All)	Budget Comparison Report						
Fiscal Year	2010							
Sum of \$ Amo	Column Label							
Program	FS Type	A - Original Appropriation	B - Final Budget	C - Current Year Revenue	D - Prior Year Carryove	G - Expenditures	J - Prior Year Rev/Exp	K - Fund Balance
0740100	FED2	69,500.00	35,000.00			42,095.45	(3,305.21)	
	OTH2	258,721.00	258,721.00	(20,444.57)	(11,184.57)	4,639.96		11,184.57
	ST2	5,664,521.00	5,664,521.00	(1,830,850.00)		1,868,810.73	2,436.22	
	ZFED2			(205,200.00)		150,263.46		
0740100 Total		5,992,742.00	5,958,242.00	(2,056,494.57)	(11,184.57)	2,065,809.60	(868.99)	11,184.57

Explanation of Columns



- ▶ **Column A – Original Appropriation** column of data comes from KK_BUDGET_HDR and KK_BUDGET_LN from the PROGRAM_BD ledger where the Amend ID like 'AOB%'. The data is real time and is not controlled by Accounting Period. The sign is reversed. Fund irrelevant, Program must be numeric.
- ▶ **Column B – Final Budget** column of data is the Adjusted AOB from the PROGRAM_BD ledger where the Amend ID is like '%' all rows. The data is real time and is not controlled by Accounting Period. The sign is reversed. Fund irrelevant, Program must be numeric.
- ▶ **Column C – Total Funds Available** column of data is the REVEST_RC ledger for the period range. Program ranges from '0000000' to '9999999', FS Type is calculated from BCM_FUND_SRC tree. Budget Period must equal prompt value.
- ▶ **Column D – Prior Year Carryover** column of data is the DETAIL_EX ledger for the period range. Only Accounts like '492%' and '493%' are used. Program ranges from '0000000' to '9999999', Funds for Business Unit are validated against controlled Funds for ORG ledger and FS Type is calculated from BCM_FUND_SRC tree.

Explanation of Columns



Budget Period must equal prompt value. Prior Year Carryover is included in Column C. If Current Year Revenue is require then subtract (C – D).

- ▶ **Column G – Expenditures** column is the data from the DETAIL_EX and DETAIL_EN ledgers for the period range. Only Accounts between '501000' and '901060' are used. Program ranges from '0000000' to '9999999', Controlled Funds only and FS Type is calculated from BCM_FUND_SRC tree. Budget Period must equal prompt value.
- ▶ **Column J – Prior Year Rev/Exp** column is the data from the DETAIL_EX and DETAIL_EN ledgers for the period range. Only Accounts between '400000' and '901060' are used. Controlled Funds only and FS Type is calculated from BCM_FUND_SRC tree. Budget Period must be less than prompt value.
- ▶ **Column K – Fund Balance** column is the data from the DETAIL_EX ledger for the period range. Only Accounts like '3%' are used. Program ranges from '0000000' to '9999999', Controlled Funds only and FS Type is calculated from BCM_FUND_SRC tree. Budget Period must equal prompt value.

OBD031 Columns



Column	Name	Source	Accounts	Programs	Funds	Prompts	Other
A	Original Appropriation	Budget Journals	NA	0000000 to 9999999	NA	BU, FY, BP	AOB only
B	Final Budget	Budget Journals	NA	0000000 to 9999999	NA	BU, FY, BP	AOB and all Amendments
C	Total Funds Available	REVEST_RC Ledger	4xxxxx	0000000 to 9999999		BU, FY, BP, Period From, Period To	Includes Column D
D	Prior Year Carryover	DETAIL_EX and EN Ledgers	492xxx or 493xxx	0000000 to 9999999	Controlled Funds Only	BU, FY, BP, Period From, Period To	
G	Expenditures	DETAIL_EX and EN Ledgers	5xxxxx to 901060	0000000 to 9999999	Controlled Funds Only	BU, FY, BP, Period From, Period To	
J	Prior Year Rev/Exp	DETAIL_EX and EN Ledgers	4xxxxx to 901060	All Programs	Controlled Funds Only	BU, FY, Period From, Period To	BP less than FY
K	Fund Balance Adjustments	DETAIL_EX Ledger	3xxxxx	0000000 to 9999999	Controlled Funds Only	BU, FY, BP, Period From, Period To	

Run Procedures



- Execute BCR_SUMMARY_QUERY either Run to Excel or Schedule.
- Enter all prompts and click View Results.
- When File Download dialog page appears... Save the query.
- Open Excel and create a Pivot Table. Remove the row grand total.
- Calculated and Variance columns can be added using Excel cell reference, i.e., Total Funds Available (=E6 + F6) then copy down through Grand Total column.

Drag fields between areas below:

<input checked="" type="checkbox"/> Column Label	
<input checked="" type="checkbox"/> Business Unit	▼
<input type="checkbox"/> Funding Source	
<input checked="" type="checkbox"/> Fiscal Year	▼
<input type="checkbox"/> Budget Period	
<input type="checkbox"/> Account	
<input type="checkbox"/> Fund Code	
<input checked="" type="checkbox"/> FS Type	
<input checked="" type="checkbox"/> Program	
<input checked="" type="checkbox"/> \$ Amount	

Report Filter: Business Unit ▼, Fiscal Year ▼

Column Labels: Column Label ▼

Row Labels: Program ▼, FS Type ▼

Values: Sum of \$ Amo... ▼



Budget Balance Reporting and Reconciliations

Controlled Budget Balances



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Controlled Budget Balances

Run Control ID: 407

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Post Report: It should be used before and after you Post

Business Unit:

Budget Year:

Use Control Budget Balances report to identify any ledgers that are out of balance

[Save](#)

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Done

Controlled Budget Balances



Check Posted Journals and balanced Controlled Ledgers

Processing Has Begun
05-MAR-2007_05:53:06_PM

05-MAR-2007_05:53:06_PM
This report is running in FSCMPROD
Report Storage: /psfscm/reports/GLSPOSTX.D0305.T175306.P15760905.x
Begin-Run-Control-Parms
Run Control Table: PS_DX_RUN_CNTL_PS
BUSINESS_UNIT | GL Bu | >46200<
BUDGET_PERIOD | Period | >2007<
RUN_CNTL_ID | Run Cntl | >CONTROL_BUDGET_BAL<
End-Run-Control-Parms
I am in Wrap-Up

Posting Process Summary

Business Unit	:	46200
Budget year	:	2007
Posted Total Amount for Allotment	:	\$ -111,339,338.00
Posted Total Amount for Appropriation	:	\$0.00
Posted Total Amount for Org	:	\$ -145,862,282.00
Posted Total Amount for Revest	:	\$145,862,282.00
Posted Total Amount for Deptsum	:	\$ -145,962,282.00
Posted Total Amount for Class	:	\$ -145,862,282.00
Posted Total Amount for Program	:	\$ -144,935,070.00

The Deptsum Ledger is not in balance with Org and Revest Ledgers. Program Ledger, derived from BudgetNet, is not in balance either. (The Appropriation Ledger is no longer used after 2006, and the Allotment Ledger is always a portion of the budget until year end.

Deptsum Ledger
not in balance with
Org and Revest
Ledgers

Program Ledger
not in balance




Policy/Procedures and Process Flows

✓ Three-Point Reconciliations

Policy for Reconciling BudgetNet to PeopleSoft




- ✓ Understanding the Overall Business Process Flow of Transactions from both BudgetNet and PeopleSoft is important
- ✓ The touch points on the business process flows are important to ensure where reconciliations need to be performed



Financial Management Policies and Procedures

Issued by
Office of Planning and Budget and
State Accounting Office



- DRAFT -

Policy Number	Section Name	Policy Name	Effective Date	Version
		Balancing BudgetNet and SAO PeopleSoft Financials		7.0 - Draft

I. Purpose/Scope

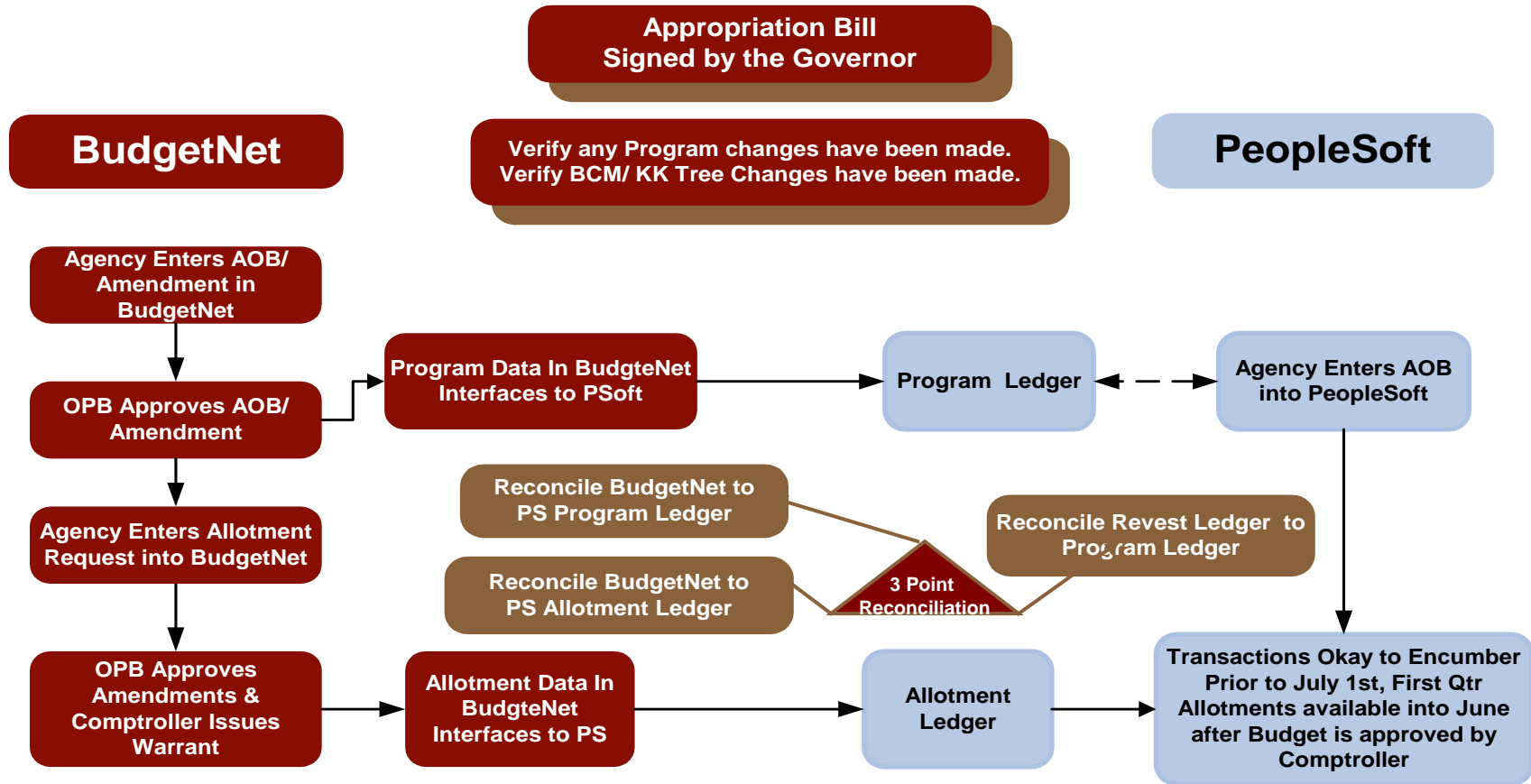
The purpose of the policy is to insure budgets are properly reflected in SAO PeopleSoft Financials and BudgetNet. SAO PeopleSoft Financials which is the accounting system of record is used to process business transactions, to monitor budgetary compliance, and produce financial reports. BudgetNet is the system of record for the official approved agency budget and amendments thereto.

This policy applies to all state entities operating on SAO PeopleSoft Financials.

II. Background

The Office of Planning and Budget (OPB) is charged with the responsibility to carry out financial plans and policies approved by the General Assembly as stated in the Appropriations Bill. OPB's web-based financial application, BudgetNet is used for tracking and approving the Annual Operating Budget (AOB), amendments, and allotments. The AOB must first be submitted and approved by OPB prior to an agency requesting an allotment. Once an allotment is requested and the warrant approved by the Comptroller, an agency will have access to appropriated funds.

BudgetNet and PeopleSoft Process Flow Diagram



PeopleSoft Reconciliations



- ▶ BudgetNet AOB/Amendments to PeopleSoft Program Ledger
- ▶ BudgetNet Allotments to PeopleSoft Allotment Ledger
- ▶ PeopleSoft Financial Revest Ledger to PeopleSoft Program Ledger
- ▶ Frequency – Recon every month or every amendment
- ▶ Documentation – Policy Pending (Save recons)

1st Point Reconciliations – BudgetNet AOB/Amendments to PeopleSoft



Run Reconciliation Reports -

PeopleSoft	BudgetNet
OBD10 Query using Program Ledger or Program Budget Comparison Summary Report	Report 317 - AOB Amendment All Funds*
	Report 316 - AOB Amendments Federal and Other*
	* Both reports show approved amendments only
Variances should only consist of amendments approved in BudgetNet during the day, that have not yet gone through the nightly interface process into PeopleSoft.	

2nd Point Reconciliation – BudgetNet Allotments to PeopleSoft



Run Reconciliation Reports	
PeopleSoft	BudgetNet
OBD10 Query using Allotment Ledger	Report 301 - Budget Allocation of Funds Confirmation Report for the last allotment with the status of "Final"
	This report shows approved warrants only.
Variances should only consist of allotments with warrants approved in BudgetNet during the day, that have not yet gone through the nightly interface process into PeopleSoft.	

3rd Point Reconciliation–BudgetNet to PeopleSoft Budgets



Run Reconciliation Reports

PeopleSoft

Revest Ledger to Program Ledger Balancing Report
(New- BDXXX0410 where 'XXX' is the Business Unit)

This report displays PROGRAM_BD Ledger data along with REVEST_BD Ledger data, which is summarized to the same level as the Program Ledger. The last column calculates the variance between the two.

Any variances may require running detail reports in both BudgetNet and PeopleSoft to identify potential adjusting entries.

Since REVEST = ORG = DEPTSUM for the BD ledger, reconciling REVEST to PROGRAM effectively means PROGRAM = ORG = DEPTSUM. The REVEST ledger is used because the 2 chartfields on PROGRAM are program and funding source and REVEST is the only ledger of the 3 agency ledgers to have both those chartfields.